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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 1st March 1959

G.S.R. 252.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 11—Central Excises dated the 19th July, 1952.

Provided that no duty shall be payable on the stocks held on the date of issue of this notification.

[No. 16/59.]

G.S.R. 253.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. 100 dated the 11th January, 1958, namely:—

In the said notification, the word "sugar" shall be omitted.

[No. 17/59.]

G.S.R. 254.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) the Central Government hereby exempts Khandsari Sugar from so much of the additional excise duty leviable thereon as is in excess of Rs. 0.70 per cwt.

[No. 18/59.]

G.S.R. 255.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) S.R.O. No. 4161, dated the 31st December, 1957.

[No. 19/59.]

G.S.R. 256.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes, with effect from the 1st

March, 1959, the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 84 dated the 1st Marh, 1958, namely:—

In column (2) of the Table annexed to the said notification, for the figures and words "Rs. 5.00 per cwt., Rs. 6.00 per cwt. and Rs. 6.50 per cwt." the figures and words "Rs. 6.75 per cwt., Rs. 7.75 per cwt. and Rs. 8.25 per cwt." respectively shall be substituted.

[No. 20/59.]

G.S.R. 257.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. S.R.O. 1301 dated the 27th April, 1957, the Central Government hereby exempts, from the whole of the duty leviable thereon, rayon or artificial silk fabrics manufactured by or on behalf of the same person in one or more factories in which less than 3 warp knitting machines in all are installed or less than 5 powerlooms in all are installed or where there are warp knitting machines as well as powerlooms, 4 or less than 4 powerlooms in all are installed, one warp knitting machine being reckoned as 2 powerlooms for reckoning loomage.

[No. 21/59.]

G.S.R. 258.—In exercise of the powers conferred by sub-rule (1) of rule 8 read with rule 96J of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 910 dated the 11th October, 1958, and No. G.S.R. 911, dated the 11th October, 1958, the Central Government hereby fixes the following rates per shift per warp knitting machine employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, namely:—

First shift Rs. 100/- per warp knitting machine per month

Second shift Rs. 70/- per warp knitting machine per month

Third shift Rs. 40/- per warp knitting machine per month

Provided that no duty shall be payable on the first 2 warp knitting machines:

Provided further that—

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the machines employed in excess of those in the first shift shall be Rs. 100/- per machine; and
- (b) where in the third shift more warp knitting machines are employed than in the second shift, but not more than in the first shift, the rate applicable to the machines employed in the third shift shall be Rs. 70/- per machine:

Provided further that where powerlooms are employed in lieu of warp knitting machines, two powerlooms shall be reckoned as one warp knitting machine for the purposes of this notification.

[No. 22/59.]

G.S.R. 259.—In exercise of the powers conferred by sub-rule (1) of rule 8 read with rule 96J of the Central Excise Rules, 1944, and sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957) and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. G.S.R. 912 dated the 11th October, 1958, and No. G.S.R. 913 dated the 11th October, 1958, the Central Government hereby fixes the following rates of additional excise duty per shift per warp knitting machine employed by or on behalf of the same person in the manufacture of rayon or artificial silk fabrics, namely:—

First shift Rs. 54/- per warp knitting machine per month

Second shift Rs. 36/- per warp knitting machine per month

Third shift Rs. 20/- per warp knitting machine per month

Provided that no duty shall be payable on the first 2 warp knitting machines:

Provided further that—

- (a) where in any subsequent shift more warp knitting machines are employed than in the first shift, the rate applicable to the machines employed in excess of those in the first shift shall be Rs. 54/- per machine; and

- (b) where in the third shift more warp knitting machines are employed than in the second shift, but not more than in the first shift, the rate applicable to the machines employed in the third shift shall be Rs. 36/- per machine:

Provided further that where powerlooms are employed in lieu of warp knitting machines, two powerlooms shall be reckoned as one warp knitting machine for the purposes of this notification.

[No. 23/59.]

G.S.R. 260.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Revenue Department) No. CER-8(25)/56-Central Excises dated the 3rd November, 1956, and No. SRO 1593/57 dated the 16th May, 1957, the Central Government hereby exempts a quantity not exceeding 75 tons of Vegetable Non-essential Oils cleared by any manufacturer for home consumption on or after the first day of April in any financial year from so much of the duty leviable thereon as is in excess of Rs. 70.00 per ton.

Provided that where a factory producing such oils is run at different times of any financial year by different manufacturers, the quantity of such oils cleared from such factory in any such year for the purpose of the above-said exemption shall not in any case exceed 75 tons.

Provided further that where a manufacturer has cleared a quantity not exceeding 75 tons for home consumption from the 1st April, 1958 to the 28th February 1959, he shall be permitted to clear during the month of March, 1959, a quantity of 7 tons or the difference between the quantity already cleared during the period from the 1st April 1958 to the 28th February 1959 and 75 tons, whichever is less, at Rs. 70.00 per ton.

Provided further that no duty shall be payable on the stocks held on the date of issue of this notification by a manufacturer producing a quantity not exceeding 65 tons of vegetable non-essential oils during the period from the 1st April, 1958 to the 28th February, 1959.

[No. 24/59.]

G.S.R. 261.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) No. CER-8(29)/56 dated the 1st December, 1956, and No. 66/57 dated the 16th September, 1957, the Central Government hereby exempts yarns and fibres of the description specified in column (2) of the Table hereto annexed, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944), as is in excess of the duty specified in the corresponding entry in column (3) thereof.

TABLE

Serial No. (1)	Description (2)	Duty (3)
1.	Rayon yarn	
	(i) below 75 deniers	Rs. 0.80 per lb.
	(ii) 75 deniers and above but not above 100 deniers	Rs. 0.60 per lb.
	(iii) above 100 deniers	Rs. 0.40 per lb.
2.	Staple fibre yarn	The whole
3.	Staple fibre	Rs. 0.20 per lb.

[No. 25/59.]

G.S.R. 262.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. SRO 381 dated the 2nd

February, 1957, the Central Government hereby exempts godet waste, under-size cakes waste and reeling and coning waste, falling under the category of rayon and synthetic fibres and yarn, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of 20 naye paise per lb.

[No. 26/59.]

G.S.R. 263.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. GSR 81 dated the 1st March, 1958, the Central Government hereby exempts the following types of flue-cured tobacco not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) blris, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (I of 1944) as is in excess of forty-seven naye paist per pound, namely:—

- (i) stems of tobacco larger than $\frac{1}{4}$ inch in size,
- (ii) dust of tobacco, and
- (iii) granule ('rawa') of tobacco capable of passing through a sieve made of wire not finer than 24 S.W.G. (0.022 inch diameter) and containing not less than 18 uniform circular or square apertures per linear inch.

[No. 27/59.]

G.S.R. 264.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. GSR 82, dated the 1st March, 1958, the Central Government hereby exempts the following types of flue-cured tobacco not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes or (c) blris, from so much of the additional excise duty leviable thereon under the said Act as is in excess of three naye paise per pound, namely:—

- (i) stems of tobacco larger than $\frac{1}{4}$ inch in size,
- (ii) dust of tobacco, and
- (iii) granule ('rawa') of tobacco capable of passing through a sieve made of wire not finer than 24 S.W.G. (0.022 inch diameter) and containing not less than 18 uniform circular or square apertures per linear inch.

[No. 28/59.]

G.S.R. 265.—In exercise of the powers conferred by sub-item (1) of item 14 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and rule 96-F of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. GSR 857 dated the 28th September, 1958, namely:—

In the said notification, for the existing entries relating to Zone III, the following shall be substituted, namely:—

"III-A The Sadar sub-division and Kurseong sub-division excluding the areas in the jurisdiction list Nos. 31 and 22 of the Kuresong Police Station of the Darjeeling district in West Bengal;8

District of Nilgiris excluding Gudalur taluka in Madras State;

III-B District of Darrang excluding Mangaldai sub-division and the districts of Lakhimpur and Sibsagar in Assam State."12.

[No. 29/59.]

B. N. BANERJI, Joint Secy.